

COAL SAMPLE EVALUATION					
CONTRACT NO.	ITEM NO.	SAMPLE NO.	DATE		
INSTALLATION			CONTRACT PRICE		
COST PER TON	FREIGHT TO DESTINATION			TOTAL COST/PER TON	
CONTRACT GUARANTEES	MOISTURE %	BTU	ASH %	SULPHUR %	QUANTITY THIS ANALYSIS (In tons)
BUREAU OF MINES ANALYSIS Dept of Energy					
CALCULATIONS BASED ON THE FOLLOWING FORMULA ESTABLISHED IN THE CONTRACT $\frac{(100\% - \text{MOISTURE}) \times \text{BTU} \times 2000}{(\text{TOTAL COST/TON})} = \text{AS RECEIVED BTU/1\text{¢} \text{ AT DESTINATION}$					
CONTRACT GUARANTEE (100% - MOISTURE) (BTU) $\frac{\text{X} \quad \text{X 2000}}{\text{(COST PER TON)}} = \text{AS RECEIVED BTU PER 1\text{¢} \text{ AT DESTINATION}$					
BUREAU OF MINES ANALYSIS (100% - MOISTURE) (BTU) $\frac{\text{X} \quad \text{X 2000}}{\text{(COST PER TON)}} = \text{AS RECEIVED BTU PER 1\text{¢} \text{ AT DESTINATION}$					
COMPARISON (BUREAU OF MINES ANALYSIS) $\frac{\text{(CONTRACT GUARANTEE)}}{\text{RATIO}} \times \$ \frac{\text{(COST PER TON)}}{\text{ADJUSTED COST PER TON}} =$					
RESULT $\frac{\$ \text{ADJUSTED COST PER TON}}{\text{MINUS}} \frac{\$ \text{ACTUAL COST PER TON}}{\text{DIFFERENCE}} \times \frac{\text{TONS ANALYZED}}{\text{(DEBIT/CREDIT)}} = \$$					
SULPHUR CONTENT PER TON PER DEPT OF ENERGY (MINUS) X (1000) X () X () = \$ <div style="text-align: right;">(DEBIT)</div>					
ASH CONTENT PER TON PER DEPT OF ENERGY (MINUS) X (100) X () X () = \$ <div style="text-align: right;">(DEBIT)</div>					